

## **FINANCE DEPARTMENT**

### **MISSION STATEMENT**

To develop and monitor the City's annual budget and comprehensive long-range financial forecast through a collective effort; to provide fiscal analysis of operating and capital revenues and expenditures; to provide superior customer service; and to adhere to the highest professional standards.

### **DEPARTMENT DESCRIPTION**

The Finance Department is made up of 4 different divisions: Administration, Customer Service, Information Technology, and Communications.

The Customer Service division provides quality customer service at City Hall to all of the department's customers, both external and internal to the organization. The division provides customer cash and credit card payment services for water, wastewater, waste collection, and business licensing, as well as records all other sources such as grants permits, deposits, and fees. The staff receives all first level customer complaints and information requests regarding rates, billings, applications, payment plans, and other items as appropriate. In addition, staff is required to balance cash, prepare deposits, input and file account data, prepare and process work orders, and produce reports.

The Administration division pays all City bills through our Accounts Payable section, prepares invoices, posts and balances customer accounts, and handles collection procedures through our Accounts Receivable section, prepares payroll and all related reporting requirements, all accounting functions, such as preparation of journal entries, balancing of funds and accounts, preparation of financial statements, reconciling of bank statements, cash management, revenue collection, financial policies and other projects such as CFD (community facilities districts) oversight, accounting for bonds, and preparation and communication of financial data as requested.

The Finance Department is responsible for the preparation of the City's annual budget, internal control oversight of departments' fiscal activities, State, Federal, and local financial reporting, and general accounting services and policies. In addition to fulfilling its core responsibility of creating and monitoring the annual proposed and final adopted budgets, Finance monitors departmental compliance with budgeted revenues and appropriations and notices departments on compliance issues.

The Information Technology division oversees the City's hardware and software procurement, installation, troubleshooting, antivirus and spam security, configuration and network connectivity and support for both, land lines and wireless internet access, support for the financial software (Corbin Willits-MOM) and Laserfiche document imaging services, performs backups, and provides services as requested to all departments at City Hall and offsite locations.



The Communications division was established for the purpose of implementing a new phone system for the City, however, due to funding constraints, that project was temporarily placed on hold in 2007. Further, we anticipate this division will review and analyze the current existing infrastructure and accounts for better tracking of costs.

## **SERVICE EFFORTS AND ACCOMPLISHMENTS**

In Fiscal Year 2007-08 the Finance Department implemented a more structured budget preparation process. A budget manual was developed including forms and instructions to guide departments in the preparation of salaries and benefits, supplies and services, and capital budgets. The City's budget was restructured based on function with new budget unit numbers assigned for reporting purposes. The purchase order process was revised to eliminate typing purchase orders in triplicate to the design of a new Requisition/Purchase Order Form, which is now submitted by the requesting department, authorized by Finance, and electronically returned to the department or vendor.

Finance has transitioned from a contract pay station with Imperial Irrigation District for electric utility bills to accepting only City owned utility bills, which has saved many hours of staff time allowing completion of other customer service duties.

To enhance our information retrieval capabilities, finance has implemented document scanning. Once all historical information has been scanned, files will be available to the public, to departments, and/or to Finance Department staff only over the City's computer network, depending on the confidentiality of the information. To ensure security of deposits until monthly bank reconciliation is complete, daily deposits are scanned prior to banking.

## **GOALS & OBJECTIVES**

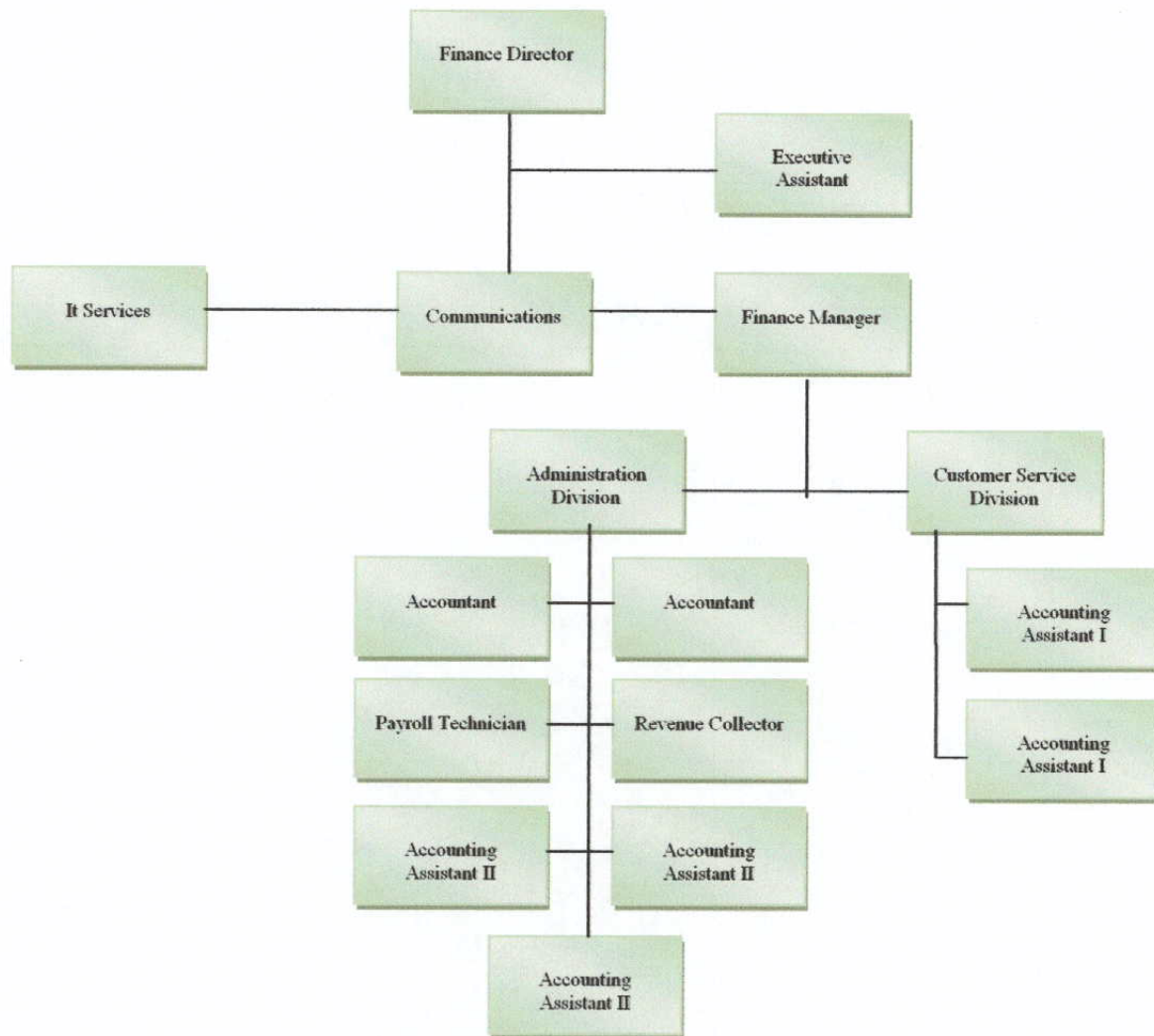
The Goals of the Finance Department include several items that require an investment of General Fund resources, however, we anticipate that during FY 2009-10 we will be able to accomplish the implementation of an intranet service with no cost to the General Fund to enhance information collaboration and to manage and save data directly from each computer work station to the server, rather than saving to the hard drive and or CD. This array will give departments the ability to share information resources with other departments directly through a local website-like interface, which will also allow a new level of information security, as all files saved on the server are backed up daily. Further savings should be realized in hard copy transmittal of information between departments, since information can be shared via the server. In order to accomplish that task, a new server will be purchased for the Information Technology division with funds set aside specifically for computer and related equipment purchases.

Our goals and objectives encompass the following: (1) provide sound financial options for a balanced budget annually; (2) provide recommendations on long-range financial planning; (3) monitor spending City-wide and make appropriate recommendations to management; (4) provide high quality customer service; (5) build internal City department's knowledge of proper record keeping and compliance; (6) promote the highest ethical standards, and (7) seek the GFOA (Government Finance Officers Association) annual budget award and annual CAFR (Certificate of Achievement for Financial Reporting) award.

## **BUDGET DOLLARS AT WORK**

Number of business licenses issued	2300 (est.)
Number of invoices billed	680 (est.)
Number of checks issued	5141 (est.)
Number of water accounts served	8066 (est.)

**CITY OF CALEXICO  
ORGANIZATIONAL CHART  
FINANCE DEPARTMENT  
FISCAL YEAR 2009-10**





CITY OF CALEXICO  
ADOPTED BUDGET  
FISCAL YEAR 2009-10

	FY 2007-08 Working Budget	FY 2007-08 Actual 6/30/2008	FY 2008-09 Working Budget	FY 2008-09 Actual 6/30/2009	FY 2009-10 Recommended Budget	FY 2009-10 Adopted (Wkg) Budget
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**1161 - FINANCIAL ADMINISTRATION**

REVENUES:

101 47026 REIMB.SRVS.PVD	22,000	0	0	0	25,000	25,000
101 47027 IND.COST REIMB	69,131	69,131	14,186	14,186	15,796	15,796
101 48006 MISC INCOME	420	978	0	900	0	0
101 49901 LEASE PROCEEDS	50,000	0	50,000	0	0	0
101 49905 TRNSF IN-O.F.S.	53,716	0	0	0	0	0
 TOTAL REVENUE ----->	 195,267	 70,109	 64,186	 15,086	 40,796	 40,796

EXPENSES:

101 51001 REG HRS F T	454,815	433,661	444,985	442,948	508,939	508,939
101 51002 REG HRS P T	38,010	40,430	45,628	45,628	6,414	6,414
101 51005 OTH EARNINGS FT	6,867	6,867	2,500	0	8,000	8,000
101 51007 RETIREMENT	38,658	34,085	37,153	35,933	47,769	47,769
101 51008 O A S I	75,044	73,995	56,065	56,104	39,546	39,546
101 51009 GROUP INSURANCE	64,639	63,162	76,860	76,860	107,988	107,988
101 51010 WRKRS' COMP INS	2,201	254	1,640	1,174	1,461	1,461
101 51011 UNEMP INS	0	0	0	0	2,585	2,585
101 51012 LIFE INSURANCE	1,405	1,136	871	871	943	943
101 51015 WELLNESS BENFTT	927	864	1,800	1,774	2,000	2,000
101 51021 UNIFORMS	0	0	0	0	0	0
101 51026 TRAINING	0	0	0	0	0	0
101 52111 TELEPHONE	10,894	12,195	11,000	11,741	12,185	12,185
101 52114 ELECTRICITY	7,797	7,035	8,154	7,497	8,000	8,000
101 52118 BUILDING MAINT	5,611	5,242	4,417	4,417	3,050	3,050
101 52130 FUEL & OIL	0	0	0	0	0	0
101 52131 OFFICE EXPENSE	10,497	9,381	11,365	12,259	9,000	9,000
101 52201 INS & SURETY B	28,634	26,785	30,300	30,300	31,271	31,271
101 52202 MAINT OPER EQUI	0	0	0	0	0	0
101 52212 ADV & PROMOTION	47	47	44	0	0	0
101 52217 COMMUNICATIONS	1,101	1,013	1,172	1,172	1,150	1,150
101 52234 POSTAGE	4,595	4,948	3,070	3,246	3,700	3,700
101 52237 NON-CAPTL EQMT	0	0	0	0	3,000	3,000
101 53001 AUDIT FEES	35,525	33,924	36,065	35,948	37,620	37,620
101 53021 CONTRACT SRVS	21,824	20,113	7,644	4,755	23,866	23,866
101 53022 RENTS & LEASES	2,445	2,396	1,811	1,290	1,220	1,220
101 53031 CHMBR OF COMRCE	0	0	0	0	0	0
101 53034 I.T. SERVICES	12,935	11,432	10,000	9,343	6,561	6,561
101 53036 USER LICENSES	5,003	3,375	4,812	561	5,066	5,066
101 53040 CREDIT CARD	459	214	0	0	0	0
101 54002 TRVL-CONF-MTGS	1,892	1,949	1,490	633	0	0
101 54013 EMPLOYMNT EXAMS	60	60	85	85	50	50
101 54015 ADVERTISING	747	747	186	186	674	674



CITY OF CALEXICO  
ADOPTED BUDGET  
FISCAL YEAR 2009-10

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<b>1161 - FINANCIAL ADMINISTRATION</b>						
101 54021 MEMBRSH & DUES	592	592	666	666	500	500
101 57004 MACHNRY & EQUIP	50,000	0	50,000	0	0	0
101 59905 TRNSF OUT-OFU	0	0	0	0	0	0
<b>TOTAL EXPENSE -----&gt;</b>	<b>883,224</b>	<b>795,902</b>	<b>849,783</b>	<b>785,391</b>	<b>872,558</b>	<b>872,558</b>
<b>NET COST -----&gt;</b>	<b>687,957</b>	<b>725,793</b>	<b>785,597</b>	<b>770,305</b>	<b>831,762</b>	<b>831,762</b>

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**1162 - CUSTOMER SERVICE**

REVENUES:

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101 42007 PROCESSING FEE	47,380	49,848	50,000	47,278	63,000	63,000
101 47017 OTHR CR SRV CHR	5,000	0	0	0	0	0
101 47018 IND COST ALLOC	0	0	0	0	0	0
101 47026 REIM SERV PROV	36,223	27,683	0	0	0	0
101 47027 IND.COST REIMB	164,951	164,951	136,000	136,000	0	0
101 48006 MISC INCOME	155	297	250	293	0	0
101 49001 HANGAR SPACE	0	0	0	0	0	0
101 49306 O WTR OP REV	0	907	0	532	600	600
101 49901 LEASE PROCEEDS	10,000	0	10,000	0	0	0
101 49905 TRNSF IN-O.F.S.	16,273	0	0	0	0	0
 TOTAL REVENUE ----->	 279,982	 243,736	 196,250	 184,103	 63,600	 63,600

EXPENSES:

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101 51001 REG HRS F T	92,553	74,310	70,857	70,857	72,485	72,485
101 51002 REG HRS P T	6,974	6,974	0	0	0	0
101 51005 OTH EARNINGS FT	4,150	3,968	0	0	3,000	3,000
101 51007 RETIREMENT	7,695	5,842	5,703	5,703	6,803	6,803
101 51008 O A S I	16,325	12,000	12,029	8,710	5,545	5,545
101 51009 GROUP INSURANCE	18,954	14,291	16,823	16,823	18,822	18,822
101 51010 WRKRS' COMP INS	365	-743	262	171	212	212
101 51011 UNEMP INS	0	-39	0	0	377	377
101 51012 LIFE INSURANCE	355	246	196	190	189	189
101 51015 WELLNESS BENFTT	262	191	401	401	400	400
101 51026 TRAINING	0	0	0	0	0	0
101 52111 TELEPHONE	1,670	2,866	1,700	1,907	800	800
101 52114 ELECTRICITY	600	458	870	752	900	900
101 52118 BUILDING MAINT	1,421	1,226	1,157	1,064	1,002	1,002
101 52131 OFFICE EXPENSE	5,848	4,795	6,410	6,485	5,000	5,000
101 52201 INS & SURETY B	5,546	5,206	5,378	4,504	4,704	4,704
101 52202 MAINT OPER EQUI	0	0	0	0	0	0
101 52217 COMMUNICATIONS	570	489	641	641	600	600
101 52225 MATRLS & SUPLYS	0	0	0	0	0	0
101 52230 OTHER	1,443	1,443	0	0	0	0
101 52231 PLN TECH AST GT	0	285	0	0	0	0
101 52234 POSTAGE	4,088	3,448	4,441	4,838	4,000	4,000
101 53021 CONTRACT SRVS	16,770	16,334	17,719	17,601	70,464	70,464
101 53022 RENTS & LEASES	1,403	804	700	236	300	300
101 53034 I.T. SERVICES	4,960	2,089	2,156	2,156	1,305	1,305
101 53036 USER LICENSES	749	715	671	0	817	817
101 53040 CREDIT CARD	9,283	11,648	8,045	22,463	20,000	20,000
101 54002 TRVL-CONF-MTGS	518	518	0	0	0	0
101 54016 UNCOLL ACCT EXP	4,000	0	8,669	0	8,000	8,000



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1162 - CUSTOMER SERVICE						
101 57004 MACHNRY & EQUIP	10,000	0	10,000	0	0	0
101 59905 TRNSF OUT-OFU	0	50	0	0	0	0

TOTAL EXPENSE -----> 216,502 169,414 174,828 165,502 225,725 225,725

NET COST -----> -63,480 -74,322 -21,422 -18,601 162,125 162,125

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**1163 - INFORMATION TECHNOLOGY SERVICES**

REVENUES:

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101 47017 OTHR CR SRV CHR	189,116	131,246	128,001	98,624	0	0
101 49901 LEASE PROCEEDS	405,000	0	405,000	0	0	0
 TOTAL REVENUE ----->	 594,116	 131,246	 533,001	 98,624	 0	 0

EXPENSES:

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101 52114 ELECTRICITY	0	0	313	313	0	0
101 52117 TANK MAINT	0	0	0	0	0	0
101 52118 BUILDING MAINT	743	636	636	636	0	0
101 52131 OFFICE EXPENSE	49	48	222	222	0	0
101 52208 COMP.MNT.& SUPL	2,950	2,835	0	0	0	0
101 52217 COMMUNICATIONS	0	0	255	255	0	0
101 53021 CONTRACT SRVS	82,650	79,650	87,434	93,563	0	0
101 53036 USER LICENSES	54,972	54,972	5,145	5,145	0	0
101 57004 MACHNRY & EQUIP	405,000	0	405,000	0	0	0
101 59905 TRNSF OUT-OFU	36,500	36,500	25,000	15,000	0	0
101 59910 BUDGETARY TRANS	0	0	0	0	0	0
 TOTAL EXPENSE ----->	 582,864	 174,641	 524,005	 115,134	 0	 0
 NET COST ----->	 -11,252	 43,395	 -8,996	 16,510	 0	 0



CITY OF CALEXICO  
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**1164 - INFORMATION TECH/EQUIP**

REVENUES:

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101 49901 LEASE PROCEEDS	15,000	0	0	0	0	0
SUBTOTAL FOR FUND 101 --->	15,000	0	0	0	0	0
610 45001 INVEST EARNINGS	800	1,324	1,170	935	1,031	1,031
610 47017 OTHR CR SRV CHR	0	0	0	0	80,000	80,000
610 47027 IND.COST REIMB	0	0	0	0	52,598	52,598
610 49901 LEASE PROCEEDS	0	0	0	0	0	0
610 49905 TRNSF IN-O.F.S.	36,500	36,500	25,000	15,000	0	0
SUBTOTAL FOR FUND 610 --->	37,300	37,824	26,170	15,935	133,629	133,629
TOTAL REVENUE ----->	52,300	37,824	26,170	15,935	133,629	133,629

EXPENSES:

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101 53021 CONTRACT SRVS	0	0	0	0	0	0
101 57004 MACHNRY & EQUIP	15,000	0	0	0	0	0
SUBTOTAL FOR FUND 101 --->	15,000	0	0	0	0	0
610 52114 ELECTRICITY	0	0	0	0	1,300	1,300
610 52118 BUILDING MAINT	0	0	0	0	790	790
610 52131 OFFICE EXPENSE	0	0	0	0	5,239	5,239
610 52208 COM.EQ/MNT/SUP	0	0	0	0	2,000	2,000
610 52217 COMMUNICATIONS	0	0	0	0	300	300
610 53021 CONTRACT SRVS	0	0	0	0	80,000	80,000
610 53036 USER LICENSES	0	0	0	0	30,000	30,000
610 57004 MACHNRY & EQUIP	0	0	15,000	0	15,000	15,000
SUBTOTAL FOR FUND 610 --->	0	0	15,000	0	134,629	134,629
TOTAL EXPENSE ----->	15,000	0	15,000	0	134,629	134,629
NET COST ----->	-37,300	-37,824	-11,170	-15,935	1,000	1,000

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**1165 - COMMUNICATIONS**

REVENUES:

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101 49901 LEASE PROCEEDS	240,000	0	240,000	0	0	0
101 49905 TRNSF IN-O.F.S.	120,000	0	60,000	0	0	0
 TOTAL REVENUE ----->	 360,000	 0	 300,000	 0	 0	 0

EXPENSES:

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101 57004 MACHNRY & EQUIP	360,000	0	300,000	0	0	0
 TOTAL EXPENSE ----->	 360,000	 0	 300,000	 0	 0	 0
 NET COST ----->	 0	 0	 0	 0	 0	 0